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LISTING OF CLAIMS:

1. (Currently Amended) Shoe or leather care product in the form of a water continuous emulsion comprising:

an aqueous phase comprising 60-90 % by weight of total product,

an oil phase comprising 1-50% 1-35% by weight of total product, and

an emulsifier system comprising a surfactant in an amount of 0.2-10% by weight of total product and a co-emulsifier in an amount of 0.2-16% by weight of total product, wherein the co-emulsifier comprises a first component chosen from the group of carboxylic acids, fatty acids and a combination thereof and a second component chosen from the group of multivalent neutralizing agents, multivalent cations, a multivalent metal soaps soap, a multivalent amine and combinations thereof,

wherein the product has a VOC below 22 wt.%, based on the weight of the product.

- 2. (Previously Presented) Shoe or leather care product according to claim 1, wherein the VOC is below 15 wt.%.
- 3. (Previously Presented) Shoe or leather care product according to claim 1, having a penetration value below 60 units of 0.1 mm.
- 4. (Original) Shoe or leather care product according to claim 3, having a penetration value between 5 and 40 units of 0.1 mm.

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5. (Previously Presented) Shoe or leather care product according to claim 1, wherein the VOC is below 5 wt.%.

6. (Previously Presented) Shoe or leather care product according to claim 1, wherein the VOC is below 1 wt.%.

7. (Cancelled)

- 8. (Currently Amended) Shoe care product according to claim 1, wherein the oil phase, comprises 1-45 1-35 wt.% of a wax based on the weight of the product.
- 9. (Previously Presented) Shoe care product according to claim 8, wherein the wax constitutes 1-25 wt.% based on the weight of the product.
- 10. (Previously Presented) Shoe care product according to claim 8, wherein the wax is chosen from the group of mineral waxes, paraffins, microcrystalline waxes, plant derived waxes, animal waxes, Fisher Tropsch waxes, polyolefin waxes, synthetic waxes and combinations thereof.
- 11. (Previously Presented) Shoe care product according to claim 10, wherein the total wax has a congealing point between 30° and 100°C.

- 12. (Previously Presented) Shoe or leather care product according to claim 10, wherein the total wax has a congealing point between 40° and 90°C.
- 13. (Previously Presented) Shoe or leather care product according to claim 10, wherein the total wax has a congealing point between 45° and 80°C.
- 14. (Previously Presented) Shoe or leather care product according to claim 1, wherein the surfactant is a non-ionic or amphoteric surfactant.
- 15. (Original) Shoe or leather care product according to claim 14, wherein the surfactant is a neutralized fatty acid.
- 16. (Currently Amended) Shoe or leather care product according to claim 1, in the form of a water continuous emulsion comprising:

an aqueous phase comprising 60-90 % by weight of total product,

an oil phase comprising 1-35% by weight of total product, and

an emulsifier system comprising a surfactant in an amount of 0.2-10% by weight of total product and a co-emulsifier in an amount of 0.2-16% by weight of total product, wherein the co-emulsifier comprises a multivalent metal soap formed from a first component chosen from the group of carboxylic acids, fatty acids and a combination thereof and a second component which is a multivalent cation,

wherein the product has a VOC below 22 wt.%, based on the weight of the product and wherein the surfactant is a cationic or anionic surfactant.

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17. (Cancelled) Shoe or leather care product according to claim 1 claim 16, wherein the multivalent amine is a di-, tri- or multi- amine soap.

18. (Cancelled)

- 19. (Previously Presented) Shoe or leather care product according to claim 16, wherein each constituent material of the first component of the co-emulsifier has a HLB value below 13.
- 20. (Currently Amended) Shoe or leather care product according to claim 1 claim 16, wherein the multivalent cation is a multivalent metal cation.
- 21. (Currently Amended) Shoe or leather care product according to elaim 1 claim 16, wherein the multivalent cation is a calcium, magnesium or zinc cation.
- 22. (Currently Amended) Shoe or leather care product according to claim 1, wherein the multivalent amine is a di-, tri- or multi-amine soap multivalent metal soap is calciumstearate, calciumlaurate, calciumarachinate, zincstearate, zirclaurate, zincarachinate, magnesiumstearate, aluminumstearate.
- 23. (Currently Amended) Shoe or leather care product according to claim 1, in the form of a water continuous emulsion comprising:

an aqueous phase comprising 60-90 % by weight of total product, an oil phase comprising 1-35% by weight of total product, and

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an emulsifier system comprising a surfactant in an amount of 0.2-10% by weight of total product and a co-emulsifier in an amount of 0.2-16% by weight of total product, wherein the co-emulsifier comprises a multivalent metal soap formed from a first component chosen from the group of carboxylic acids, fatty acids and a combination thereof and a second component which is a multivalent cation,

wherein the product has a VOC below 22 wt.%, based on the weight of the product and wherein the co-emulsifier further comprises a fatty alcohol or derivative thereof, a fatty acid ester or derivative thereof, a fatty amine or derivative thereof or a fatty amine oxide or derivative thereof.

- 24. (Original) Shoe or leather care product according to claim 23, wherein the derivative of a fatty alcohol is an alkoxylated fatty alcohol.
- 25. (Previously Presented) Shoe care product according to claim 1, wherein the coemulsifier constitutes 0.5-13 wt.% of the total product.
 - 26. (Cancelled)
- 27. (Previously Presented) Shoe or leather care product according to claim 1, having a total summation of the saponification value, the hydroxyl value, and the nitrogen value as defined of all the raw material components in the product with more than 14 carbon atoms per molecule in the shoe care product of between 0.5-40 mg KOH per gram.

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- 28. (Previously Presented) Shoe or leather care product according to claim 1 wherein the product is a shoe polish, a shoe cream, a self polishing composition, an impregnated towel or sponge or an aerosol.
- 29. (Original) Shoe or leather care product according to claim 28 wherein the product is for the care of nubuck- or suede.
 - 30. (Cancelled)
- 31. (Previously Presented) Shoe or leather care product according to claim 1 wherein the aqueous phase comprises up to 20% optional ingredients.
- 32. (Original) Shoe or leather care products according to claim 31 wherein the optional ingredients are chosen from the group of silicones, colouring agents, humectants, anti-corrosives, preserving agents, defoamers, salts and combinations thereof.
- 33. (Original) Shoe or leather care products according to claim 32 comprising 0.05-2 wt.% based on the product of one or more salts.
- 34. (Original) Shoe or leather care products according to claim 33 comprising 0.15-0.6 wt.% based on the product of one or more salts.

- 35. (Previously Presented) Shoe or leather care product according to claim 1, comprising 0.1-10% silicone.
- 36. (Previously Presented) Shoe or leather care product according to claim 35, comprising one or more dimethicone copolyol/polyether modified polydimethylsiloxanes with a HLB value below 8.

37-39. (Cancelled)

- 40. (Previously Presented) Method for cleaning or treating shoes wherein an amount of a shoe care product according to claim 1 is applied to the outer surface of a shoe.
- 41. (New) Shoe or leather care product according to claim 16, wherein the multivalent metal soap is calciumstearate, calciumlaurate, calciumarachinate, zincstearate, zirclaurate, zincarachinate, magnesiumstearate, aluminumstearate.
- 42. (New) Shoe or leather care product according to claim 23, wherein the multivalent metal soap is calciumstearate, calciumlaurate, calciumarachinate, zincstearate, zirclaurate, zincarachinate, magnesiumstearate, aluminumstearate.
- 43. (New) Shoe or leather care product according to claim 1, wherein the surfactant is a cationic or anionic surfactant.